#### FOR FACE-AMOUNT CERTIFICATE INVESTMENT COMPANIES

Source: Sections 210.12-21 to 210.12-41 appear at 16 FR 348, Jan. 13, 1951, unless otherwise noted. Redesignated at 45 FR 63679, Sept. 25, 1980.

## §210.12-21 Investments in securities of unaffiliated issuers.

Column A—Name of issuer and title of issue <sup>1</sup>	Column B—Bal- ance held at close of period. Number of shares—prin- cipal amount of bonds and notes <sup>2</sup>	Column C—Cost of each item 3.4	Column D— Value of each item at close of period 3.5

<sup>&</sup>lt;sup>1</sup>(a) The required information is to be given as to all securities held as of the close of the period of report. Each issue shall be listed separately.

[47 FR 56844, Dec. 21, 1982]

### §210.12-22 Investments in and advances to affiliates and income thereon.

Column A—Name of issuer and title of issue or amount of indebtedness <sup>1</sup>	Column B— Balance held at close of pe- riod—Number of shares— principal amount of bonds, notes and other in- debtedness <sup>2</sup>	Column C—Cost of each item 3.4	Column D— Amount at which car- ried at close of period 4.5	Column E—Amount of dividends or interest 4.6		Column
				(1)—Cred- ited to in- come	(2)—Other	F—Amount of equity in net profit and loss for the pe- riod <sup>7</sup>

¹(a) The required information is to be given as to all investments in affiliates as of the close of the period. See captions 10, 13 and 20 of § 210.6–22. List each issue and group separately (1) investments in majority-owned subsidiaries, segregating subsidiaries consolidated; (2) other controlled companies; and (3) other affiliates. Give totals for each group. If operations of any controlled companies are different in character from those of the registrant, group such affiliates within divisions (1) and (2) by type of periods of the registrant, group such affiliates within divisions (1) and (2) by type

<sup>(</sup>b) Indicate by an appropriate symbol those securities which are non-income-producing securities. Evidences of indebtedness and preferred shares may be deemed to be income-producing if, on the respective last interest payment date or dates for the declaration of dividends prior to the date of the related balance sheet, there was only a partial payment of interest or a declaration of only a partial amount of the dividends payable; in such case, however, each such issue shall be indicated by an appropriate symbol referring to a note to the effect that, on the last interest or dividend date, only partial interest was paid or partial dividends declared. If, on such respective last interest or dividend date, no interest was paid or no dividends declared, the issue shall not be deemed to be income-producing. Common shares shall not be deemed to be income-producing. Common shares shall not be deemed to be income-producing unless, during the last year preceding the date of the related balance sheet, there was at least one dividend paid upon such common shares. List separately (1) bonds; (2) preferred shares; (3) common shares. Within each of these subdivisions classify according to type of business, insofar as practicable: e.g., investment companies, railroads, utilities, banks, insurance companies, or industrials. Give totals for each group, subdivision, and class.

<sup>&</sup>lt;sup>2</sup> Indicate any securities subject to option at the end of the most recent period and state in a note the amount subject to option, the option prices, and the dates within which such options may be exercised.

<sup>3</sup> Columns C and D shall be totaled. The totals of columns C and D should agree with the correlative amounts required to be shown by the related balance sheet captions. State in a footnote to column C the aggregate cost for Federal income tax purposes.

<sup>&</sup>lt;sup>4</sup> If any investments have been written down or reserved against by such companies pursuant to §210.6–21(f), indicate each such item by means of an appropriate symbol and explain in a footnote.

<sup>5</sup> Where value is determined on any other basis than closing prices reported on any national securities exchange, explain such other basis in a footnote.

<sup>(</sup>b) Changes during the period. If during the period there has been any increase or decrease in the amount of investment in any affiliate, state in a footnote (or if there have been changes as to numerous affiliates, in a supplementary schedule) (1) name of each issuer and title of issue; (2) balance at beginning of period; (3) gross purchases and additions; (4) gross sales and reductions; (5) balance at close of period as shown in column C. Include in such footnote or schedule comparable information as to affiliates in which there was an investment at any time during the period even though there was no investment in such affiliate as of the close of such period.

<sup>&</sup>lt;sup>2</sup>Indicate any securities subject to option at the end of the most recent period and state in a footnote the amount subject to option, the option prices, and the dates within which such options may be exercised.

<sup>3</sup>If the cost in column C represents other than cash expenditure, explain.

<sup>4(</sup>a) Columns C, D and E shall be totaled. The totals of columns C and D should agree with correlative amounts required to be shown by the related balance sheet captions. State in a footnote the aggregate cost for Federal income tax purposes.

<sup>(</sup>b) If any investments have been written down or reserved against by such companies pursuant to §210.6–21(f), indicate each uch item by means of an appropriate symbol and explain in a footnote.

<sup>&</sup>lt;sup>5</sup> State the basis of determining the amounts shown in column D.

## 17 CFR Ch. II (4-1-10 Edition)

<sup>6</sup>Show in column E(1) as to each issue held at close of period, the dividends or interest included in caption 1 of the profit and loss or income statement. In addition, show as the final item in column E(1) the aggregate dividends and interest included in the profit and loss or income statement in respect of investments in affiliates not held at the close of the period. The total of this column should agree with the amounts shown under such caption. Include in column E(2) all other dividends and interest. Explain briefly in an appropriate footnote the treatment accorded each item. Identify by an appropriate symbol all non-cash dividends and explain the circumstances in a footnote. See §§ 210.6–22(b) and 210.6–23(a).

<sup>7</sup>The information required by column F need be furnished only as to controlled companies. The equity in the net profit and loss of each person required to be listed separately shall be computed on an individual basis. In addition, there may be submitted the information required as computed on the basis of the statements of each such person and its subsidiaries consolidated.

# §210.12-23 Mortgage loans on real estate and interest earned on mortgages. 1

Part 1—Mortgage loans on real estate at close of period					Part 2—Interest earned on mortgages		
Ochurca A. Linkharakarifankian	Column	Column C—Car-	Column D—Amount of principal unpaid at close of period		Column E—	Column F—Interest	Column G—Inter-
Column A—List by classification indicated below <sup>2,3,7</sup>	B—Prior liens <sup>2</sup>	rying amount of mort- gage 8,9,10,11	(1)—Total	(2)—Sub- ject to de- linquent in- terest <sup>4</sup>	Amount of mortgage being fore- closed	due and accrued at end of pe- riod <sup>6</sup>	est income earned ap- plicable to period <sup>5</sup>
Liens on: Farms (total). Residential (total). Apartments and business (tot Unimproved (total).	al).						
Total 12.							

<sup>&</sup>lt;sup>1</sup> All money columns shall be totaled.

(b) Of the local principal anitothis, state the anitothis desired in the continued and other animales.

In order to reconcile the total of column G with the amount shown in the profit and loss or income statement, interest income earned applicable to period from mortgages sold or canceled during period should be added to the total of this column.

If the information required by columns F and G is not reasonably available because the obtaining thereof would involve unreasonable effort or expense, such information may be omitted if the registrant shall include a statement showing that unreasonable effort or expense would be involved. In such an event, state in column G for each of the above classes of mortgage loans the average gross rate of interest on mortgage loans held at the end of the fiscal period.

<sup>7</sup>Each mortgage loan included in column C in an amount in excess of \$500,000 shall be listed separately. Loans from \$100,000 to \$500,000 shall be grouped by \$50,000 groups, indicating the number of loans in each group.

<sup>8</sup> In a footnote to this schedule, furnish a reconciliation, in the following form, of the carrying amount of mortgage loans at the beginning of the period with the total amount shown in column C:

Balance at beginning of period	 \$.
Additions during period:	
New mortgage loans	 \$.
Other (describe).	
Deductions during period:	
Collections of principal	 \$.
Foreclosures.	
Cost of mortgages sold.	
Amortization of premium.	
Other (describe).	
Balance at close of period	 \$.

[16 FR 348, Jan. 13, 1951, as amended at 16 FR 2655, Mar. 24, 1951]

<sup>&</sup>lt;sup>2</sup> If mortgages represent other than first liens, list separately in a schedule in a like manner, indicating briefly the nature of the lien. Information need not be furnished as to such liens which are fully insured or wholly guaranteed by an agency of the United States Government.

<sup>&</sup>lt;sup>3</sup> In a separate schedule classify by states in which the mortgaged property is located the total amounts in support of columns B, C, D and E.

<sup>(</sup>a) Interest in arrears for less than 3 months may be disregarded in computing the total amount of principal subject to delinquent interest.

<sup>(</sup>b) Of the total principal amount, state the amount acquired from controlled and other affiliates.

If additions represent other than cash expenditures, explain. If any of the changes during the period result from transactions, directly or indirectly with affiliates, explain the bases of such transactions, and amounts involved. State the aggregate amount of mortgages (a) renewed and (b) extended. If the carrying amount of the new mortgages is in excess of the unpaid amount (not including interest) of prior mortgages, explain.

<sup>9</sup> If any item of mortgage loans on real estate investments has been written down or reserved against pursuant to § 210.6–21 describe the item and explain the basis for the write-down or reserve.

<sup>10</sup> State in a footnote to column C the aggregate cost for Federal income tax purposes.

11 If the total amount shown in column C includes intercompany profits, state the bases of the transactions resulting in such profits and, if practicable, state the amounts thereof.

<sup>12</sup> Summarize the aggregate amounts for each column applicable to captions 6(b), 6(c) and 12 of §210.6–22.